

BEFORE THE ARIZONA CORPORATION COMMISSION

1 RECEIVED **COMMISSIONERS** AZ CORP COMMISSION 2 BOB STUMP - Chairman DOCKET CONTROL **GARY PIERCE** 3 ORIGINAL **BRENDA BURNS** 2014 OCT 30 PM 1 07 **BOB BURNS** SUSAN BITTER SMITH 5 DOCKET NO. W-02860A-13-0399 IN THE MATTER OF THE APPLICATION OF 6 NACO WATER COMPANY, LLC FOR A PERMANENT INCREASE TO ITS WATER STAFF'S RESPONSE TO PROCEDURAL RATES. **ORDER DATED OCTOBER 29, 2014** 8 9 Pursuant to Administrative Law Judge Rodda's October 29, 2014 Procedural Order, attached 10 are Staff's Recommended Accumulated Depreciation Balances. A thumb drive is also being provided 11 to Judge Rodda containing billing determinants/bill counts utilized to formulate rate designs. 12 RESPECTFULLY SUBMITTED this 30th day of October 2014. 13 14 15 Matthew Ladone, Attorney Bridget A. Humphrey, Attorney 16 Legal Division Arizona Corporation Commission 17 1200 West Washington Street Phoenix, Arizona 85007 18 (602) 542-3402 Original and thirteen (13) copies of the foregoing filed this 30th day of October 2014 with: 20 21 **Docket Control** Arizona Corporation Commission 22 1200 West Washington Street Arizona Corporation Commission Phoenix, Arizona 85007 DOCKETED 23 Copy of the foregoing emailed/mailed this 30th day of October 2014 to: 24 OCT 3 0 2014 25 Steve Wene DOCKETED BY Moves Sellers & Hendricks Ltd. 26 1850 North Central Avenue, Suite 1100 Phoenix, Arizona 85004 27 swene@law-msh.com

28

			Allowed							12/31	12/31/2006			
	NAQUC	nc	Deprec.	Allowed		Accum.	Plant		Adjusted	Plant	Adjusted			
Ē	Line Account	unt	Rate	Depre	Plant	Deprec.	Additions	Plant	Plant	Retirements	Plant	Depreciation	Plant	Accum.
ટ્રી	No.	Description	to 4/2007	Rate	12/31/2005	12/31/2005	(Per Books)	Adjustments	Additions	(Per Books)	Retirements	Calculated	Balance	Deprec.
-	304	1 Organization Cost	%00.0	0.00%	198	í	,	٠	,	•	•	•	198	,
7	302	2 Franchise Cost	%00.0	0.00%					•				•	•
ر ى	303	3 Land and Land Rights	%00.0	0.00%	4,345		•	•	,	•	,		4.345	•
4	304	4 Structures & Improvements	2.00%	3.33%	5,918	1,688				- 1	•	296	5,918	1.984
2	305	5 Collecting & Impounding Reservoirs	2.00%	2.50%							•			
ف	306		2.00%	2.50%					•		1		•	,
7	307	7 Wells & Springs	2.00%	3.33%	74,664	25,598	,	,		,	•	3.733	74.664	29.331
∞	308	8 Infiltration Galleries and Tunnels	2.00%	6.67%					•		í	<u>}</u>		
თ	309		2.00%	2.00%							•		•	•
9	310	0 Power Generation Equipment	2.00%	2.00%			Watte.		,		•		•	,
=	311	1 Electric Pumping Equipment	2.00%	12.50%	132,559	56,080	15,649	ı	15,649			7.019	148.208	63.089
12	320		2.00%	3.33%					,		•			
13	320.1	.1 Water Treatment Plant	2.00%	3.33%	1,824	733	•		•	•	•	6	1.824	824
14	320.2	.2 Solution Chemical Feeders	2.00%	20.00%							•			,
-5	330	Distribution Reservoirs & Standpipes	2.00%	2.22%	135,414	43,719				•	•	6.771	135,414	50.490
9	330.1	.1 Storage Tanks	2.00%	2.22%			. 1	•	,	•	•	•		,
11	330.2	.2 Pressure Tanks	2.00%	2.00%			•	,			•	•	•	,
~	331	1 Transmission & Distribution Mains	2.00%	2.00%	513,185	132,140		•	. •		,	25,659	513,185	157,799
- 19	333	3 Services	2.00%	3.33%	37,950	14,571	•	•	•	,	.•	1,898	37,950	16,469
8	334	4 Meters	2.00%	8.33%	28,060	17,035	691	•	691	•		1.420	28.751	18.455
2		5 Hydrants	2.00%	2.00%	34,717	9,197	,		•	•		1,736	34,717	10,933
22	336	5 Backflow Prevention Devices	2.00%	6.67%					٠		•		. •	
23	339	9 Other Plant & Misc Equipment	2.00%	6.67%					. •				•	,
24	340	Office Furniture & Equipment	2.00%	%29.9	9,202	9,057	•	i		•	·	145	9.202	9.202
52	340.1	.1 Computers & Software	2.00%	20.00%							•		•	
56	341	1 Transportation Equipment	2.00%	20.00%	•		,				. 1			•
27	342	2 Stores Equipment	2.00%	4.00%							•		•	
78	343	3 Tools, Shop & Garage Equipment	2.00%	2.00%	128	52	•		•			9	128	28
23	344	4 Laboratory Equipment	2.00%	10.00%		,					•			,
8	345	5 Power Operated Equipment	2.00%	2.00%	2,818	2,818	•	•	,		•	•	2.818	2.818
હ	346	5 Communication Equipment	2.00%	10.00%							•			· ·
32	347	7 Miscellaneous Equipment	2.00%	10.00%		-					i		•	•
8	348	3 Other Tangible Plant	2.00%	10.00%					ţ				•	•
32														ı
98		TOTALS			980,982	312,688	16,340		16,340			48,774	997,322	361,462

			Allowed					12/31	12/31/2007			
	NAQUC	O	Deprec.	Allowed	Plant		Adjusted	Plant	Adjusted			
Ë	Account	· t	Rate	Depre	Additions	Plant	Plant	Retirements	Plant	Depreciation	Plant	Accum.
ģ	ò.	Description	to 4/2007	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Retirements	Calculated	Balance	Deprec.
-	301	Organization Cost	%00.0	%00:0	•	•	•		•	1	198	,
7	305	Franchise Cost	%00:0	0.00%			ı		•		. •	
ო	303	Land and Land Rights	0.00%	0.00%	•		1			,	4.345	,
4	304	Structures & Improvements	2.00%	3.33%	•	٠				222	5,918	2.206
ß	302	Collecting & Impounding Reservoirs	2.00%	2.50%								} '
9	306	Lake, River, Canal Intak	2.00%	2.50%			•					,
^	307	Wells & Springs	2.00%	3.33%	1	•	•	•		2.798	74.664	32 129
	308	Infiltration Galleries and Tunnels	2.00%							î		1
6	308	Supply Mains	2.00%				•				•	,
. 6	310	Power Generation Equipment	2.00%	2.00%			•					
-	311	Electric Pumping Equipment	2.00%	12.50%	٠	1,648	1,648	•		15,835	149,856	78,934
12	320	Water Treatment Equipment	2.00%	3.33%			•		•	·	•	•
13	320.1		2.00%	3.33%	•	•	,	,	•	89	1.824	893
4	320.2	2 Solution Chemical Feeders	2.00%	20.00%			,		,			
5	330	Distribution Reservoirs & Standpipes	2.00%		1,648	(1,648)				3,947	135,414	54.437
16	330.1	Storage Tanks	2.00%	2.22%		•		1	1		. '	. '
17	330.2	Pressure Tanks	2.00%	2.00%	•	•	•			•	•	•
2	331	Transmission & Distribution Mains	2.00%	2.00%	•	ı	•		,	14,113	513,185	171,912
6	333	Services	2.00%	3.33%	924	i	924	•	•	1,439	38,874	17,908
8	334	Meters	2.00%	8.33%	840		840	•		2,187	29,591	20,642
2	335	Hydrants	2.00%		•	i		•	•	955	34,717	11,888
52	336	Backflow Prevention Devices	2.00%	6.67%			•		•		. '	,
8	339	Other Plant & Misc Equipment	2.00%	6.67%							•	,
74	340	Office Furniture & Equipment	2.00%	6.67%	•		•	ı		•	9,202	9.202
52	340.1	Computers & Software	2.00%	20.00%			•		•			. '
56	341	Transportation Equipment	2.00%	20.00%		i	٠,	•	1,			
27	342	Stores Equipment	2.00%	4.00%					•			•
78	343	Tools, Shop & Garage Equipment	2.00%	2.00%	•		1	•	1	9	128	65
58	344	Laboratory Equipment	2.00%	10.00%			•		•		•	•
8	345	Power Operated Equipment	2.00%	2.00%	•	.•		1			2.818	2.818
3	346	Communication Equipment	2.00%	10.00%			•		•		. '	•
32		Miscellaneous Equipment	2.00%	10.00%			•		,		•	
33	348	Other Tangible Plant	2.00%	10.00%			•		•		. ,	
35												•
36		TOTALS			3,412	,	3,412			41,570	1,000,734	403,033

			Allowed					12/31	12/31/2008			
	NAQUC	0	Deprec.	Allowed	Plant		Adjusted	Plant	Adjusted			
Line	Account		Rate	Depre	Additions	Plant	Plant	Retirements	Plant	Depreciation	Plant	Accum.
설	Š	Description	to 4/2007	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Retirements	Calculated	Balance	Deprec.
	ć		è	è							0	
- (5 6	Olyanizatori Cost	0.00%				•	•	1		081	1
7	305	Franchise Cost	%00.0						•			
m	303	Land and Land Rights	%00.0		,	,	•		•		4,345	
4	304	Structures & Improvements	2.00%	3.33%			i	•		197	5,918	2,403
2	305	Collecting & Impounding Reservoirs	2.00%	2.50%					•		,	,
9	306	Lake, River, Canal intakes	2.00%	2.50%			•		•		•	'
7	307	Wells & Springs	2.00%	3.33%	17,438	•	17,438	•	•	2,777	92,102	34,906
	308	Infiltration Galleries and Tunnels	2.00%	6.67%			i		•		•	,
о	309	Supply Mains	2.00%	2.00%			,		•			1.
9	310	Power Generation Equipment	2.00%	2.00%			•		•		•	,
7	311	Electric Pumping Equipment	2.00%	12.50%	10,874		10,874	•	,	19,412	160,730	98,345
12	320	Water Treatment Equipment	2.00%	3.33%							•	•
13	320.1	Water Treatment Plant	2.00%	3.33%	•		•		•	61	1,824	953
4	320.2	Solution Chemical Feeders	2.00%	20.00%			•		,•		•	,
15	330	Distribution Reservoirs & Standpipes	2.00%	2.22%	200	(709)	•		•	3,006	135,414	57,443
16	330.1	Storage Tanks	2.00%	2.22%	•	٠	F	.	•			,
17	330.2	Pressure Tanks	2.00%	2.00%	709		709	•		18	402	18
18	331	Transmission & Distribution Mains	2.00%	2.00%	49,747	٠	49,747	,	•	10,761	562,932	182,673
6	333	Services	2.00%		926		926	•	•	1,310	39,830	19,218
8	334	Meters	5.00%	8.33%	844	•	844	,		2,500	30,435	23,142
21	335	Hydrants	2.00%		•	•			1	694	34,717	12,582
52	336	Backflow Prevention Devices	2.00%						ì			,
23	339	Other Plant & Misc Equipment	2.00%				•		•		•	,
24	340	Office Furniture & Equipment	2.00%			,	•	•	,	.1	9,202	9,202
52	340.1	Computers & Software	5.00%						ı			1
56	341	Transportation Equipment	2.00%	.,	20,298		20,298	ı	•	2,030	20,298	2,030
27	342	Stores Equipment	2.00%	4.00%			•		•		•	
28	343	Tools, Shop & Garage Equipment	5.00%		•	•	•	1	1	9	128	1.7
53	344	Laboratory Equipment	2.00%	10.00%			•		•		•	ŀ
8	345	Power Operated Equipment	2.00%	2.00%			•				2,818	2,818
33	346	Communication Equipment	5.00%	10.00%			•					•
35	347	Miscellaneous Equipment	2.00%	10.00%			,		,		•	•
33	348	Other Tangible Plant	2.00%	10.00%					•		•	•
35												-
ဗ္ဂ		TOTALS			101,575	(404)	100,866	,	-	42,772	1,101,600	445,805

			Allowed						12/31/2009				
	NAQUC	סחנ	Deprec.	Allowed	Plant		Adjusted	Plant		Adjusted			
Ę	Line Account	ount	Rate	Depre	Additions	Plant	Plant	Retirements	Retirement	Plant	Depreciation	Plant	Accum.
ᆁ	외	lo, <u>Description</u>	to 4/2007	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	Calculated	Balance	Deprec.
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m	ဗ္ဗ		%00 0	%00.0	•	,		•		•		4,345	
4	304		2.00%	3.33%	•	•	•		,	1	197	5,918	2,600
ഹ	305	05 Collecting & Impounding Reservoirs	2.00%	2.50%			•			,		•	•
9	306	06 Lake, River, Canal Intakes	2.00%	2.50%			•			•			•
^	307	07 Wells & Springs	2.00%	3.33%	575	38,164	38,739	1	1	•	3,712	130,841	38,618
80	308		2.00%	6.67%			•			•			•
0	8	309 Supply Mains	2.00%	2.00%			•			•			•
2	310	10 Power Generation Equipment	2.00%	2.00%						•		•	•
+	311	11 Electric Pumping Equipment	2 00%	12.50%	28,959	•	28,959	٠	•	•	21,901	189,689	120,247
12	32	320 Water Treatment Equipment	2.00%	3.33%						. 1			,
13	320.1	0.1 Water Treatment Plant	2.00%	3.33%		•	•	•	•	•	61	1,824	1,014
4	320	320.2 Solution Chemical Feeders	2.00%	20.00%						,			•
15	33	330 Distribution Reservoirs & Standpipes	2.00%	2.22%	•			•			3,006	135,414	60,449
16	330	330.1 Storage Tanks	2.00%	2.22%	•			•	•	,		٠	
17	330	330.2 Pressure Tanks	2.00%	2.00%	•	•	•	•	•	•	35	402	23
18	331	31 Transmission & Distribution Mains	2.00%	2.00%	308,029	343,313	651,342	ı	. 1,	. 1	17,772	1,214,274	200,445
-		333 Services	2.00%		98,336	225,051	323,387		1		6,711	363,217	25,929
8		334 Meters	2.00%		13,917	37,100	51,017	•	. •	í	4,660	81,452	27,803
2		335 Hydrants	2.00%		•		•	•	•	•	694	34,717	13,276
52		336 Backflow Prevention Devices	2.00%	6.67%			•					1	,
23		339 Other Plant & Misc Equipment	2.00%	%29.9			,						٠
24		340 Office Furniture & Equipment	2.00%	6.67%	•		•	•	•	•		9,202	9,202
- 22 	340.1	0.1 Computers & Software	2.00%	20.00%			ı			•		•	•
- Se		341 Transportation Equipment	2.00%	20.00%			•	•			4,060	20,298	6,089
27		342 Stores Equipment	2.00%	4.00%			•			1		٠	
78		343 Tools, Shop & Garage Equipment	2.00%	2.00%		•	1	•	•		တ	128	78
53		344 Laboratory Equipment	2.00%	10.00%			i			1		•	•
8		345 Power Operated Equipment	2.00%	2.00%	•	•		•			•	2,818	2,818
3		346 Communication Equipment	2.00%	10.00%			•			•			'
32		347 Miscellaneous Equipment	2.00%	10.00%						•			•
ж —		348 Other Tangible Plant	2.00%	10.00%						•		•	•
38													-
36		TOTALS			449,816	643,628	1,093,444	1,093,444		٠	62,816	2,195,044	508,621

ŀ			Allowed						42/24/2040				
	CITOMN		Depres	Allowed	- tolo		Adimita	100	12/3/12/10	Adimen			
בֿ	Line Account	arut Arut	Rate	Depre	Additions	Plant	Plant	Retiremente	Retirement	Aujusteu	Depreciation	D co	A C. C. I.
Š	No	Description Description	to 4/2007	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	Calculated	Balance	Denrec
	1												77
_	301	11 Organization Cost	0.00%	0.00%		•	•	•		•	,	198	
N	302	2 Franchise Cost	0.00%	%00.0			•			,			•
(r)	303	3 Land and Land Rights	0.00%	%00.0	,		٠	•	,	•		4.345	•
4	304	4 Structures & Improvements	2.00%	3.33%	•	•	ı	•	٠,		197	5.918	2.797
2	305	_	2.00%	2.50%						,	•	2	
9	306		2.00%	2.50%			,			. 1			
_	307		2.00%	3.33%	1,662	•	1.662	,	•	•	4.385	132.503	43.003
ω	308		2.00%	6.67%			,)
<u>ი</u>	309		2.00%	2.00%			•			,			
=	310		2.00%	2.00%								•	•
-	311	1 Electric Pumping Equipment	2.00%	12.50%	799	•	799	•			23.761	190.488	144 008
=	320		2.00%	3.33%			1			•			•
-13	320.1	3.1 Water Treatment Plant	2.00%	3.33%		•			•	•	9	1.824	1.075
<u>-</u>	320.2	3.2 Solution Chemical Feeders	2.00%	20.00%						•	,	•	
~	330	io Distribution Reservoirs & Standpipes	5.00%	2.22%	•	. 1				•	3.006	135,414	63.456
=	330.1	1.1 Storage Tanks	2.00%	2.22%		1		•			,		
<u>; </u>	330.2).2 Pressure Tanks	2.00%	2.00%		•	•			,	32	602	68
28	331	1 Transmission & Distribution Mains	2.00%	2.00%	006		006	•	4		24,294	1,215,174	224,740
5		3 Services	2.00%	3.33%	. 1		•	•	•	•	12,095	363,217	38,024
~	334	4 Meters	2.00%	8.33%	246	i	246	•	. •	•	6,795	81,698	34,598
2		5 Hydrants	2.00%	2.00%				1	•	1	694	34,717	13,971
~	336	6 Backflow Prevention Devices	2.00%	%29.9			•			•		•	. •
×	339		2.00%	6.67%			•			•		•	•
ň	340	0 Office Furniture & Equipment	2.00%	6.67%	,			•			•	9,202	9,202
52	340.1	0.1 Computers & Software	2.00%	20.00%			1						•
~	341	1 Transportation Equipment	2.00%	20.00%		•	•	•		٠	4,060	20,298	10,149
5	345	2 Stores Equipment	2.00%	4.00%			,			,		. •	•
ನ	343	3 Tools, Shop & Garage Equipment	2.00%	5.00%		,		,	1	1	9	128	84
۲ĭ	344	4 Laboratory Equipment	2.00%	10.00%			,			1			
8	345	5 Power Operated Equipment	2.00%	2.00%						1		2.818	2.818
'n	346	6 Communication Equipment	2.00%	10.00%			•			1		•	,
32	347	7 Miscellaneous Equipment	2.00%	10.00%			•			•			•
33	348	8 Other Tangible Plant	2.00%	10.00%			•					•	,
32													•
38		TOTALS			3,607	•	3,607	-	•	•	79,390	2,198,651	588,011

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	4 4	4 %				92, 33, 36, 61, 22, 33, 39, 37, 39, 39, 39, 39, 39, 39, 39, 39, 39, 39	626 626 633 694 694 694
		· · · · · · · · · · · · ·	4 6	13, 44 13, 60, 42 18, 60, 60, 60, 60, 60, 60, 60, 60, 60, 60	13,65 13,66 13,67 12,06 12,09 14,99	- A	4,435 4,435 13,626 3,006 3,006 3,006 4,974 6,94 6,94 6,060
•	. , ,	37	75 74	75 74	77		
	1.337	1,337	1,337	1,337	5,247	5,247	5,247
	37	37	37	77	74	75 4	7. 4
			7				
		•	- 4		- 4	4 4	- 4
0.00%	5.00%	5.00% 5.00% 5.00% 5.00% 5.00% 5.00%	5.00%	5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00%	5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00%	500% 500% 500% 500% 500% 500% 500% 500%	500% 500% 500% 500% 500% 500% 500% 500%
"	ling Reservoirs itakes	unding Reservoirs I Intakes ss and Tunnels Equipment	unding Reservoirs I Intakes Is and Tunnels Equipment quipment Squipment Feeder Feeder	wunding Reservoirs al Intakes es and Tunnels es and Tunnels Equipment Equipment Plant Feeders Feeders & Standpipes & Standpion Mains kistribution Mains	unding Reservoirs is Intakes es and Tunnels es and Tunnels es and Tunnels is Equipment Equipment Plant Feeders voirs & Standpipes s s istribution Mains instribution Mains in Devices	oounding Reservoirs ries and Tunnels ries and Tunnels on Equipment t Equipment tt Plant tt Plant tt Plant tt Plant tt Plant th Plant the Company to Company the Co	Collecting & Impounding Reservoirs Lake, River, Canal Intakes Wells & Springs Infiltration Galleries and Tunnels Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Water Treatment Equipment Solution Chemical Feeders Distribution Reservoirs & Standpipes Storage Tanks Pressure Tanks Transmission & Distribution Mains Services Meters Hydrants Backflow Prevention Devices Office Furniture & Equipment Computers & Software Transportation Equipment Stores Equipment Stores Equipment Laboratory Equipment Power, Operated Equipment
Land and Land Rights Structures & Improvements	Collecting & Impounc Lake, River, Canal In Wells & Springs	Collecting & Impour Lake, River, Canal Wells & Springs Infiltration Galleries Supply Mains Power Generation E	Collecting & Impounding R Lake, River, Canal Intakes Wells & Springs Wells & Springs Unfiltration Galleries and Tu Supply Mains Power Generation Equipme Blectric Pumping Equipme Water Treatment Equipme Water Treatment Plant Solution Chemical Feeders	ecting & Impc a, River, Cana is & Springs it action delication by Mains rer Generation tric Pumping I tric Pumping I tric Treatment trion Chemical tridon Chemical Storage Tana Pressure Tan smission & C	Collecting & Impoun Lake, River, Canal I Wells & Springs Wells & Springs Supply Mains Power Generation E- Electric Pumping Eq. Water Treatment Eq. Water Treatment Pt Water Treatment Pt Solution Chemical F Distribution Reserve Storage Tanks Pressure Tanks Fressure Tanks Fressure Tanks Hydrants Hydrants Backflow Prevention	Collecting & Impour Lake, River, Canal I Wells & Springs Wells & Springs Supply Mains Power Generation E Electric Pumping Eq Water Treatment Pi Water Treatment Pi Water Treatment Pi Solution Chemical F Distribution Reserve Storage Tanks Pressure Tanks Pressure Tanks Transmission & Dist Services Hydrants Backflow Preventior Other Plant & Misc I Office Furniture & E Office Furniture & E Office Furniture & E Office Furniture & E	Collecting & Impoundin Lake, River, Canal Inti Wells & Springs Wells & Springs Supply Mains Power Generation Equip Water Treatment Plant Water Treatment Plant Water Treatment Plant Water Treatment Plant Water Treatment Plant Water Treatment Plant Water Treatment Plant Storage Tanks Pressure Tanks Pressure Tanks Pressure Tanks Andrens Meters Morifice & Equipment Transportation Equipm Stores Equipment Tools, Shop & Garage Computers & Software Transportation Equipm Stores Equipment

. ;		Allowed						12/31/2012	2			
		Deprec.	Allowed	Plant		Adjusted	Plant		Adjusted			
	Account	Rate	Depre	Additions	Plant	Plant	Retirement Retirement Plant Depreciation	etirement	Plant	Depreciation	Plant	Accum.
	Description	to 4/2007	Rate	Per Books Adjustment	justment	Additions [Per Books 1	diustment 3	etirement	Additions 'Per Books Adjustment Retirement: Calculated	Balance	Deprec.
	Organization Cost	%00.0	0.00%		,	•	•				108	
	Franchise Cost	0.00%				,					2 . •	
	Land and Land Rights	%00.0	0.00%			,			,		4.345	
	Structures & Improvements	2.00%	3.33%	٠			,			197	5.918	3.191
	Collecting & Impounding Reservoirs	2.00%	2.50%								,	
	Lake, River, Canal Intakes	2.00%	2.50%						,		•	•
	Wells & Springs	2.00%	3.33%	•	,			•	•	4.457	133.840	51.894
	Infiltration Galleries and Tunnels	2.00%	6.67%						٠		· ·	,
	Supply Mains	2.00%	2.00%									•
	Power Generation Equipment	2.00%	2.00%			•			ı		,	•
	Electric Pumping Equipment	2.00%	12.50%	400	,	400				7.922	196.135	165.556
	Water Treatment Equipment	2.00%	3.33%	-					٠			,
320.1	Water Treatment Plant	2.00%	3.33%	,	,			•		9	1.824	1 196
320.2	Solution Chemical Feeders	2.00%	20.00%								<u>.</u> '	-
	Distribution Reservoirs & Standpipes	2.00%					,	,	•	3.006	135,414	69.468
330.1	Storage Tanks	2.00%	2.25%	•				•	•		,	
330.2	Pressure Tanks	2.00%	2.00%	,	,			•	: '	38	209	160
	Transmission & Distribution Mains	2.00%	2.00%	•		•	2,075	,	2.075	24.303	1.213.099	271 271
	Services	2.00%	3.33%				•	•	•	12,095	361.890	60.888
	Meters	2.00%	8.33%	2,202		2,202	٠.	1	•	4.560	83,900	44.132
	Hydrants	2.00%		•	. '	,	•			694	34.717	15.359
	Backflow Prevention Devices	2.00%	6.67%						•			} ,
	Other Plant & Misc Equipment	5.00%	%29.9			٠					. •	
	Office Furniture & Equipment	2.00%	6.67%	,		•	•		•	•	9.202	9.202
340.1	Computers & Software	2.00%	20.00%						:			
	Transportation Equipment	2.00%	20.00%	•						4.060	20.298	18.268
	Stores Equipment	2.00%	4.00%						,		•	
	Tools, Shop & Garage Equipment	2.00%	2.00%	,			•		•	9	128	26
	Laboratory Equipment	2.00%	10.00%						•			,
345	Power Operated Equipment	2.00%	2.00%		٠,				. '		2.818	2.818
	Communication Equipment	2.00%	10.00%						,			!
	Miscellaneous Equipment	2.00%	10.00%									,
	Other Tangible Plant	2.00%	10.00%			•						•
												•
	TOTALS			2,602		2,602	2,075		2.075	61.397	2.204.435	713.499

			Allowed	_				12/31	12/31/2013				
	ž	NAQUC	Deprec.	Allowed	Plant	Adjusted	Plant		Adjusted				
<u>-</u>	e Ac	Line Account	Rate	Depre	Additions Plant	Plant	Retirements	Retirement		Depreciation	Plant	Accum.	tex
ᆁ		No. Description	to 4/2007	Rate	(Per Books) \djustment	∢	(Per Books)	Adjustments	ş		Balance	Deprec.	Plant
_			ì										
- (, (0.00%	% 00:00		•	•		•		198	1	198
			%00.0	0.00%							•	•	•
<u>س</u>	,		0.00%	0.00%				,			4.345	•	4.345
4	(,)	304 Structures & Improvements	2.00%	3.33%	4,183	4,183	•			267	10 101	3 458	6.643
Ŋ	(*)	305 Collecting & Impounding Reservoirs	5.00%	2.50%		;			·	7	2	2,430	0,040
9	(*)	_	200%	2.50%					,		•	•	1
7	(7)	307 Wells & Springs	2008	3 33%	347 260	020 040	00,440		, 70	7		, ;	
- 00	, (*.		2.00%	0.00%	- 044,409	344,209	20,110		011,02	10,156	455,999	41,940	414,059
-	, (3.00%	0.0%					•				
, ;	, (8,000	6.00.7		•						,	•
2 ;) ر. -	510 Power Generation Equipment	%00.4	2.00%					,			1	•
=		_	2.00%	12.50%	49,405	49,405	21,508	•	21,508	11,035	224,032	155,083	68,949
12	(*)	320 Water Treatment Equipment	2.00%	3.33%		•			•		, ,	,	•
13	'n	320.1 Water Treatment Plant	2.00%	3.33%	•	•			•	61	1 824	1 257	787
1,		320.2 Solution Chemical Feeders	5.00%	20.00%						5	10.	2	3
15		330 Distribution Reservoirs & Standpipes	2.00%	2.25%		•	8 093		8 003	3008	107 301	100 10	07000
19		330.1 Storage Tanks	2.00%	2.25%	303,227	303,227	}	•)	3366	303 227	3,366	200 861
17	ĸ	330.2 Pressure Tanks	2.00%	2.00%	10.448	10 448	•	•		202,	44 457	7000	70,00
18		331 Transmission & Distribution Mains	2.00%	2.00%	472.990	472.990				29.033	1686.080	300 305	1 205 704
19		333 Services	5.00%	3 33%			,			12,000	264,000	300,303	1,303,704
20			5 00%	8 33%			į.	•		12,085	060,00	7,383	706,887
2			2000	2000	r F	•	,	i		4,651	83,900	48,783	35,117
2			8,00	2.00.4	•	•	1		•	469	34,717	16,054	18,663
3		_	8,000	0.00					•			,	
3 5			8.00%	0.07%		•			,			•	,
1 %		_	5.00%	6.67%		ı	•	•	•	,	9,202	9,202	,
3 6			2.00%	×0.00×					,				ı
56			2.00%	20.00%		•	٠.			2,030	20,298	20,298	•
27		342 Stores Equipment	2.00%	4.00%		•			,		•	,	•
78		343 Tools, Shop & Garage Equipment	2.00%	2.00%		,	•	•	•	9	128	103	25
8		344 Laboratory Equipment	5.00%	10.00%						•		}	}
8		345 Power Operated Equipment	2.00%	2.00%				ı	•	,	2 8 1 8	2 8 1 8	
સ		346 Communication Equipment	2.00%	10.00%		٠					2,5	2,010	1
32		347 Miscellaneous Equipment	5.00%	10.00%		,							•
33		348 Other Tangible Plant	%	10.00%					•		,		
S &			8.00.0	8.00		į						ı	
3 %		TOTALS			4 400 500	007.7	.,			٠,۱			
3		277.2			1,162,522	1,182,522	49,711	,	49,711	76,697	3,337,246	740,486	2,596,760